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**Thirtieth Meeting of the Parties to
the Montreal Protocol on Substances
that Deplete the Ozone Layer**
Quito, 5–9 November 2018
Item 3 of the provisional agenda for the preparatory segment**
**Budget of the Trust Fund for the Montreal Protocol
and financial reports**

Financial report for the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2017

Note by the Secretariat

I. Introduction

1. The information in the present note has traditionally been presented in an addendum to the note by the Secretariat on the proposed revision to the approved budget for a specific year and the proposed budgets for the following two years.

2. The present note consolidates the financial information pertaining to the fiscal year 2017 as follows:

(a) Section II presents the certified financial statements for the trust funds for the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer and provides information on the cash balance and the reserves[1] and fund balances[2] for both trust funds;

(b) Section III presents the certified financial statement for the earmarked contributions that support the activities of the Ozone Secretariat, while a list of earmarked contributions by donor and purpose is set out in annex IV to the present note;

(c) Section IV introduces the budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol, which is set out in annex V to the present note, and provides information on the utilization of the budgets.

3. The present note should be read in conjunction with the proposed revision to the approved 2018 budget and proposed budgets for 2019 and 2020 for the Trust Fund for the Montreal Protocol (UNEP/OzL.Pro.30/4) and the indicative financial report on the trust funds for the Vienna Convention

* Reissued for technical reasons on 17 August 2018.

** UNEP/OzL.Pro.30/1.

[1] The reserves are equivalent to 15 per cent of the proposed budget and are set aside in cash to cover final obligations in the event of closure of the fund.

[2] The fund balance is calculated as the total assets minus total liabilities. It includes the cash, outstanding contributions and other accrued assets and liabilities.

and the Montreal Protocol for the fiscal year 2018 as at 30 April 2018 (UNEP/OzL.Pro.WG.1/40/INF/1).

4. The latest financial report and audited financial statements for the Fund of the United Nations Environment Programme and the report of the Board of Auditors for the year ending 31 December 2017 are to be made available at the following link: http://www.un.org/en/auditors/board/auditors-reports.shtml.

5. In both the text and tables of the present report, all references to dollars ($) are to United States dollars, unless otherwise stated.

II. Certified financial statements of the trust funds for the Vienna Convention and the Montreal Protocol

6. Annex I sets out the certified financial statements of the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2017.

7. In paragraph 12 of decision XI/3 and paragraph 11 of decision XXIX/24 adopted at the joint eleventh meeting of the Conference of the Parties to the Vienna Convention and the Twenty-Ninth Meeting of the Parties to the Montreal Protocol, the parties requested the Secretariat to indicate in future financial reports of the two trust funds, the amounts of cash in hand in the section entitled "Total reserves and fund balances", in addition to the contributions that had not yet been received.

Reserves, fund balance and cash balance

1. Vienna Convention Trust Fund

8. The total reserves and fund balance at the end of 2017 was $1,828,107. The progression of the reserves and fund balance from 2010 to 2020, with the figures from 2018 to 2020 being forecasts, is set out in table 1 of annex II.

9. The cash balance at the end of 2017 was $1,461,341. The progression of the cash balance from 2007 to 2020, with the figures from 2018 to 2020 being forecasts, is set out in figure 1 of annex II.

10. In the proposed revision to the approved budget for 2017 and the proposed budgets for 2018, 2019 and 2020 for the Trust Fund for the Vienna Convention (UNEP/OzL.Conv.11/4), the forecast cash balance at the end of 2017 was $860,855; however, the actual balance was $1,461,341. The main reasons for the difference between the forecast and actual amounts are:

(a) The fact that the budget utilization rate was 74 per cent (see para. 23 below);

(b) The receipt of $201,864 more in contributions than the forecast amount of $603,000, owing to several countries paying their prior years' outstanding contributions. Total contributions received in 2017 amounted to $804,864, of which $395,524 represented prior years' contributions, $405,146 was for 2017 and $4,194 was for 2018.

11. The balance of outstanding contributions as at 31 December 2017 for the Trust Fund for the Vienna Convention was $639,771.

2. Montreal Protocol Trust Fund

12. The total reserves and fund balance at the end of 2017 was $7,944,967. The progression of the reserves and fund balance from 2010 to 2018, with the figures for 2018 being a forecast, is set out in table 2 of annex II.

13. The cash balance at the end of 2017 was $5,296,701. The progression of the cash balance from 2010 to 2018, with the figure for 2018 being a forecast, is set out in figure 2 of annex II.

14. In the proposed revision to the approved budget for 2017 and the proposed budgets for 2018 and 2019 for the Trust Fund for the Montreal Protocol (UNEP/OzL.Pro.29/4), the forecast cash balance at the end of 2017 was $2,473,763, while the actual balance was $5,296,701. The main reasons for the difference between the forecast and actual amounts are:

(a) The fact that the budget utilization rate was 65 per cent (see para. 24 below);

(b) The receipt of $951,957 more in contributions than the projected amount of $5,097,032, owing to several countries' paying their prior years' outstanding contributions. Total contributions received in 2017 amounted to $6,048,989, of which $2,695,303 represented prior years' contributions, $3,334,687 was towards 2017 and $18,999 was towards 2018.

15. The balance of outstanding contributions as at 31 December 2017 for the Trust Fund for the Montreal Protocol was $2,985,285.

16. The Secretariat wishes to express its sincere thanks and acknowledge with appreciation the efforts made by parties in paying their arrears to both trust funds.

III. Certified financial statements for earmarked contributions that support the activities of the Ozone Secretariat

17. Annex III to the present note sets out the certified financial statements for earmarked contributions that support the activities of the Ozone Secretariat for the fiscal year 2017.

18. The Secretariat wishes to express its sincere thanks and acknowledge the importance of the earmarked contributions made by parties in 2017 in support of the activities of the Ozone Secretariat. The breakdown of the earmarked contributions is presented in annex IV.

19. The total amount received was $659,961, of which $187,321 was to support meeting organization costs by the host country of the joint eleventh meeting of the Conference of the Parties to the Vienna Convention and the Twenty-Ninth Meeting of the Parties to the Montreal Protocol, $103,120 was to support the travel of meeting participants from parties operating under paragraph 1 of Article 5 (Article 5 parties) to Montreal Protocol meetings, $186,766 was to support the work of the assessment panels and $182,754 was to support the public awareness campaign for the thirtieth anniversary of the Montreal Protocol and the International Ozone Day celebrations and to partially support the organization of the workshop on safety standards.

IV. Budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol

20. Annex V shows the budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2017, covering all actual expenditures and commitments against the approved budgets.

21. In paragraph 1 of decision XI/3 and paragraph 1 of decision XXIX/24 adopted at the joint eleventh meeting of the Conference of the Parties and the Twenty-Ninth Meeting of the Parties to the Montreal Protocol, the parties requested the Secretariat to allocate 50 per cent of Canada's contribution entitled "Contribution for the organization of the joint Twenty-Ninth Meeting of the Parties to the Montreal Protocol and the eleventh meeting of the Conference of the Parties to the Vienna Convention" to the Trust Fund for the Vienna Convention and 50 per cent towards the Trust Fund for the Montreal Protocol. The actual contribution received was $187,321. The Secretariat confirms that the amount was allocated as requested.

22. The 2017 budget allocation for programme support costs was $622,000, which included an overallocation of $136,656 due to a technical error in the enterprise resource planning system, Umoja, which used an average effective rate of 16 per cent to calculate the programme support costs of the trust funds instead of the established 13 per cent. The amount utilized against this allotment was $517,810 (83 per cent). The staff costs charged to this budget allocation amounted to $497,969.

23. The budget utilization rate for the Trust Fund for the Vienna Convention was 74 per cent, primarily owing to:

(a) Savings of $105,744 in staff costs mainly as a result of administrative staff posts being charged to the programme support cost budget allocation by the United Nations Environment Programme. As discussed in paragraph 22, the 2017 programme support cost allocation was unusually high, enabling more administrative staff costs to be covered by it;

(b) Savings of $100,377 in the meeting cost of the joint eleventh meeting of the Conference of the Parties to the Vienna Convention and the Twenty-Ninth Meeting of the Parties to the Montreal Protocol, mainly due to the contribution by the Government of Canada for hosting the meeting, and savings on other operational costs.

24. The budget utilization rate for the Trust Fund for the Montreal Protocol was 65 per cent, primarily owing to:

(a) Savings of $444,945 in staff costs mainly as a result of administrative staff costs being charged to the programme support cost budget allocation by the United Nations Environment Programme, which was unusually high, as described in paragraph 22;

(b) Savings of $46,293 in the meeting organization cost of the thirty-ninth meeting of the Open-ended Working Group of the Parties to the Montreal Protocol. The budgeted amount of $676,000 was based on a five-day Open-ended Working Group meeting while the July 2017 meetings consisted of a one-day workshop without interpretation and report-writing services and a four-day Open-ended Working Group meeting;

(c) Savings of $89,961 in the meeting cost of the joint eleventh meeting of the Conference of the Parties to the Vienna Convention and the Twenty-Ninth Meeting of the Parties to the Montreal Protocol, mainly due to the contribution by the Government of Canada for hosting the meeting;

(d) Savings of $371,971 in travel costs for participants from Article 5 parties to Montreal Protocol meetings owing to earmarked funding received from Finland, Norway and Sweden. In addition, in 2016 the European Union contributed €130,200 to support the developing countries in the work on hydrofluorocarbons (HFCs); however, those funds were operationalized in 2017;

(e) Savings of $90,000 for the International Ozone Day campaign owing to earmarked funds received from the Government of Canada for that purpose (see annex IV) and savings on other operational costs.

Annex I

Certified financial statements for the trust funds for the Vienna Convention and the Montreal Protocol for the fiscal year 2017

A. Certified financial statements for the Trust Fund for the Vienna Convention

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer
(Fund code:VCL)

I. Interim Statement of Financial Performance for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Revenue	
Assessed Contributions	603,000
Other Revenue	2,378
Investment Revenue	17,453
Total Revenue	**622,831**
Expenses	
Employee salaries allowances and benefits	448,509
Non-employee compensation and allowances	894
Grants and other transfers	(3,170)
Supplies and consumables	718
Travel	83,150
Other operating expenses	137,851
Programme support expenses	94,115
Total expenses	**762,067**
Surplus/(deficit) for the period	**(139,236)**

II. Interim Statement of Financial Position as at 31 December 2017
(United States Dollars)

	Total 2017
Current Assets	
Cash and Cash equivalents	115,062
Investments	1,024,656
Assessed contributions receivable	376,189
Advance Transfers	9,924
Other assets	30,199
Total Current Assets	**1,556,030**
Non-Current Assets	
Investments	321,623
Total Non-Current Assets	**321,623**
Total Assets	**1,877,653**
Current Liabilities	
Accounts payable and accrued liabilities	18,488
Advance receipts	12,652
Employee benefits liabilities	18,406
Total Current Liabilities	**49,546**
Non Current Liabilities	
Total Liabilities	**49,546**
Net of Total Assets and Total Liabilities	**1,828,107**
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,709,882
Reserves	118,225
Total Net Assets	**1,828,107**

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Net Assets at the Beginning of the Period	**1,967,343**
Surplus/(deficit) for the period	(139,236)
Total Net Assets at the End of the Period	**1,828,107**

Annette Wagner
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

30/04/2018

ACCOUNTS SECTION
Budget and Financial

B. Certified financial statements for the Trust Fund for the Montreal Protocol

Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer
(Fund code:MPL)

I. Interim Statement of Financial Performance for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Revenue	
Assessed Contributions	5,756,633
Other Revenue	3,430
Investment Revenue	23,280
Total Revenue	**5,783,343**
Expenses	
Employee salaries allowances and benefits	1,027,843
Non-employee compensation and allowances	91,367
Grants and other transfers	35,000
Supplies and consumables	1,930
Travel	597,411
Other operating expenses	25,308
Other expenses	1,613
Programme support expenses	231,484
Total expenses	**2,011,956**
Surplus/(deficit) for the period	**3,771,387**

II. Interim Statement of Financial Position as at 31 December 2017
(United States Dollars)

	Total 2017
Current Assets	
Cash and Cash equivalents	417,201
Investments	4,713,797
Assessed contributions receivable	2,672,633
Other receivables	13,540
Advance Transfers	7,750
Other assets	63,229
Total Current Assets	**5,888,150**
Non-Current Assets	
Investments	1,165,703
Total Non-Current Assets	**1,165,703**
Total Assets	**8,053,853**
Current Liabilities	
Accounts payable and accrued liabilities	75,515
Advance receipts	19,071
Employee benefits liabilities	14,300
Total Current Liabilities	**108,886**
Non Current Liabilities	
Total Liabilities	**108,886**
Net of Total Assets and Total Liabilities	**7,944,967**
Net Assets:	
Accumulated surplus/(deficits) - unrestricted	**6,929,143**
Reserves	**1,015,824**
Total Net Assets	**7,944,967**

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Net Assets at the Beginning of the Period	**4,173,580**
Surplus/(deficit) for the period	**3,771,387**
Total Net Assets at the End of the Period	**7,944,967**

Annette Waweru
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

30/04/2018

Annex II

Progression of reserves, fund balance and cash balance for the trust funds for the Vienna Convention and the Montreal Protocol

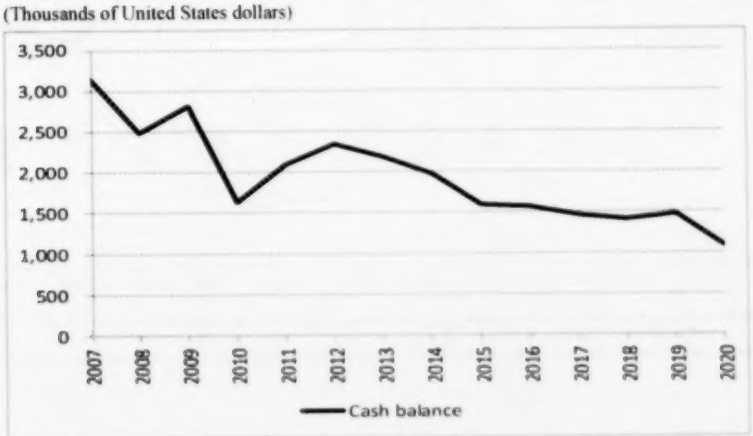
Table 1
Progression of reserves and fund balance for the Trust Fund for the Vienna Convention from 2010 to 2020

(Thousands of United States dollars)

	2010	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*
	UNSAS actual	*UNSAS actual*	*UNSAS actual*	*UNSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS forecast*	*IPSAS forecast*	*IPSAS forecast*
Accumulated surplus – start of year	3 092	3 085	2 526	2 779	3 016	2 007	1 879	1 861	1 710	1 655	1 717
IPSAS adjustment	–	–	–	–	(384)	–	–	–	–	–	–
Expected contributions	603	605	603	603	603	603	603	603	733	863	986
Interest/ miscellaneous income	40	36	145	15	29	5	12	20	–	–	–
Expenditure	(650)	(1 199)	(492)	(515)	(1 151)	(736)	(633)	(762)	(788)	(801)	(1 370)
Reserves/fund balance adjustment	–	–	(3)	134	–	–	–	(12)	–	–	–
Fund balance – end of period	3 085	2 527	2 779	3 016	2 113	1 879	1 861	1,710	1 655	1 717	1 333
Statutory financial reserve (15 per cent of the proposed budget)	–	–	–	–	–	106	106	118	118	118	118
Reserves and fund balance	**3 085**	**2 527**	**2 779**	**3 016**	**2 113**	**1 985**	**1 967**	**1 828**	**1 773**	**1 835**	**1 451**

Figure 1
Progression of cash balance for the Trust Fund for the Vienna Convention from 2007 to 2020

(Thousands of United States dollars)

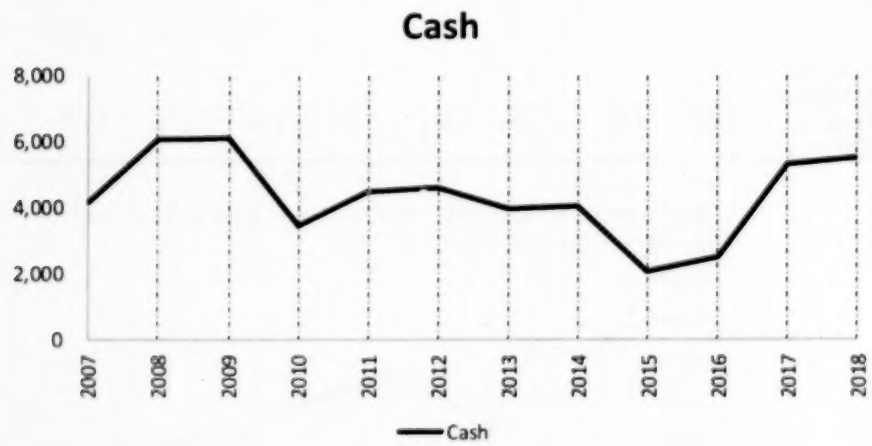


Year	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*
Cash balance	3 134	2 475	2 810	1 624	2 090	2 330	2 177	1 964	1 593	1 567	1 461	1 406	1 468	1 084

Table 2
Progression of reserves and fund balance for the Trust Fund for the Montreal Protocol from 2010 to 2018
(Thousands of United States dollars)

Trust Fund for the Montreal Protocol	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*
	UNSAS actual	*UNSAS actual*	*UNSAS actual*	*UNSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS actual*	*IPSAS forecast*
Accumulated surplus: start of year	7 421	7 217	7 230	7 058	7 531	5 603	3 943	3 159	6 930
IPSAS adjustment	–	–	–	–	(1 469)	–	–	–	–
Contributions	4 277	4 277	4 277	4 277	4 277	4 277	4 277	5 757	5 546
Interest/miscellaneous income	142	55	51	16	47	6	18	26	26
Expenditure	(4 623)	(4 319)	(4 500)	(4 198)	(4 783)	(5 665)	(5 019)	(2 012)	(5 327)
Reserves/fund balance adjustment	–	–	–	378	–	(278)	(60)	–	–
Fund balance: end of period	7 217	7 230	7 058	7 531	5 603	3 943	3 159	6 930	7 175
Statutory financial reserve (15 per cent of the budget)	678	678	678	678	678	955	1 015	1 015	832
Reserves and fund balance	**7 895**	**7 908**	**7 736**	**8 209**	**6 281**	**4 898**	**4 174**	**7 945**	**8 007**

Figure 2
Progression of the cash balance for the Trust Fund for the Montreal Protocol from 2007 to 2018
(Thousands of United States dollars)



Year	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018 Forecast*
Cash	4 147	6 053	6 107	3 463	4 491	4 595	3 956	4 028	2 057	2 487	5 297	5 516

Annex III

Certified financial statements for earmarked contributions that support the activities of the Ozone Secretariat for the fiscal year 2017

Support of the Activities of the OZONE Secretariat
(Fund code:QO1)

I. Interim Statement of Financial Performance for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Revenue	
Voluntary Contributions	1,073,798
Investment Revenue	8,081
Total Revenue	**1,081,879**
Expenses	
Employee salaries allowances and benefits	80,806
Non-employee compensation and allowances	147,058
Grants and other transfers	128,126
Travel	233,708
Other operating expenses	290,355
Programme support expenses	64,426
Total expenses	**944,479**
Surplus/(deficit) for the period	**137,400**

II. Interim Statement of Financial Position as at 31 December 2017
(United States Dollars)

	Total 2017
Current Assets	
Cash and Cash equivalents	18,096
Investments	161,150
Voluntary contributions receivable	251,372
Other assets	1,944
Total Current Assets	**432,562**
Non-Current Assets	
Investments	50,583
Total Non-Current Assets	**50,583**
Total Assets	**483,145**
Current Liabilities	
Accounts payable and accrued liabilities	95,872
Employee benefits liabilities	42
Other liabilities	138,824
Total Current Liabilities	**234,738**
Non Current Liabilities	-
Total Liabilities	**234,738**
Net of Total Assets and Total Liabilities	**248,407**
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	**248,407**
Total Net Assets	**248,407**

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Net Assets at the Beginning of the Period	111,007
Surplus/(deficit) for the period	137,400
Total Net Assets at the End of the Period	**248,407**

Annette Wrassé
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ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

30/04/2018

Annex IV

Earmarked contributions received in 2017 that support the activities of the Ozone Secretariat by purpose and by donor[1]

		Country	*Currency*	*Amount*	*United States dollars equivalent*
1	Support for the organization of Montreal Protocol meetings	Canada	CAD	237 940	**187 321**
2	Support for Article 5 participants (least developed countries) in Montreal Protocol meetings	Finland	EUR	15 000	17 065
		Sweden	SEK	500 000	61 450
		Norway	NOK	200 000	24 605
		Subtotal:			**103 120**
3	Support for the work of the assessment panels of the Montreal Protocol. Second tranche of a total grant of €600,000 for the period 2016–2018	European Union	EUR	175 000	**186 766**
4	Voluntary contribution under the Montreal Protocol	Canada	CAD	246 340	**182 754**
	Total				**659 961**

[1] This report has been prepared for the purpose of recording actual cash received in 2017. It is based on the modified cash basis of accounting as opposed to the published financial statements that are prepared using the accrual basis in accordance with International Public Sector Accounting Standards. Differences between the total income reported in the reports presented in annexes I and III are attributable to the two different bases of accounting.

Annex V

Budget performance report for the trust funds for the Vienna Convention and the Montreal Protocol as at 31 December 2017[1]

		Trust Fund for the Vienna Convention		*Trust Fund for the Montreal Protocol*	
		Approved 2017 budget	*Actual expenditure as at 31 December 2017*	*Approved 2017 budget*	*Actual expenditure as at 31 December 2017*
Personnel and conference services					
Professional and higher category					
1000	Employee salaries, allowances and benefits	**555 875**	**450 131**	**1 483 012**	**1 038 127**
1200	Consultants	–	–	**85 630**	**48 330**
Meeting costs					
1321	Conference services costs – Open-ended Working Group meetings (OEWG39, July 2017, Bangkok)	–	–	676 060	629 707
1322	Conference services costs – preparatory and parties' meetings (COP11/MOP29, November 2017, Montreal)	252 000	151 623	270 000	185 039
1323	Communication costs for assessment panel members from Article 5 parties and organization costs for their meetings	–	–	70 010	44 255
1324	Conference services costs – meetings of the Bureau of COP10, Geneva and Montreal, March and November 2017, meeting of the Bureau of MOP28, Montreal, November 2017	20 000	20 000	25 000	25 000
1325	Conference services costs – 58th and 59th Implementation Committee meetings, Bangkok, July 2017, and Montreal, November 2017	–	–	125 000	65 000
1326	Conference services costs – Montreal Protocol informal consultation meetings	–	–	10 000	–
1327	Conference services costs – 10th meeting of the Ozone Research Managers	15 000	9 214	–	–
1328	Promotion activities for the protection of the Ozone Layer	10 000	–	–	–
5401	Hospitality	10 000	–	2 1000	15 000
Subtotal		**307 000**	**180 837**	**1 206 300**	**964 001**
Travel of Article 5 (A5) parties and experts					
3301	Travel of A5 members – assessment panel meetings	–	–	4 3 300	266 975
3302	Travel of A5 parties – preparatory and parties' meetings (COP11/MOP29, Montreal, November 2017)	–	–	375 000	183 920
3303	Travel of A5 parties – Open-ended Working Group meetings (OEWG39, July 2017, Bangkok)	–	–	275 000	214 370
3304	Travel of A5 parties – Bureau meetings: meeting of the Bureau of COP10, Geneva and Montreal, March and November 2017, meeting of the Bureau of MOP28, Montreal, November 2017	20 000	13 257	21 000	7 337

[1] The budget performance report has been prepared for the purpose of comparing the approved budget with the expenditures during the reporting period. It is based on the modified cash basis of accounting as opposed to the published financial statements that are prepared using the accrual basis of accounting in accordance with International Public Sector Accounting Standards. Differences between the total expenditures reported in the reports presented in annexes I and IV are attributable to the two different bases of accounting.

		Trust Fund for the Vienna Convention		*Trust Fund for the Montreal Protocol*	
		Approved 2017 budget	*Actual expenditure as at 31 December 2017*	*Approved 2017 budget*	*Actual expenditure as at 31 December 2017*
3305	Travel of A5 parties – 58th and 59th Implementation Committee meetings, Bangkok, July 2017, and Montreal, November 2017	–	–	125 000	67 432
3306	Travel of A5 parties – consultations in an informal meeting	–	–	10 000	–
3307	Travel of A5 parties – 10th meeting of the Ozone Research Managers	150 000	135 496	–	–
Subtotal: travel of Article 5 parties and experts		**170 000**	**148 753**	**1 255 000**	**740 035**
Travel on official business					
1601	Staff travel on official business	30 000	24 160	210 000	162 712
1602	Conference Services staff travel on official business			15 000	4 753
Subtotal		**30 000**	**24 160**	**225 000**	**167 465**
Other operational costs					
4100	Expendable equipment	8 000	167	18 000	1 783
4200	Non-expendable equipment	10 000	4 245	25 000	–
4300	Rental of office premises	17 500	17 500	41 870	25 461
5100	Operation and maintenance of equipment	7 500	7 575	20 000	15 475
5200	Reporting costs	12 500	809	75 000	68 897
5300	Sundry	40 000	34 109	120 000	37 432
Subtotal: other operational costs		**95 500**	**64 404**	**299 870**	**149 047**
Total direct costs		**1 158 375**	**868 285**	**4 553 942**	**3 107 005**
Programme support costs[a]		**150 589**	**94 115**	**592 012**	**231 484**
Grand total		**1 308 964**	**962 400**	**5 145 954**	**3 338 489**
	Budget utilization rate		**74%**		**65%**

[a] The actual programme support cost expense is lower than 13 per cent due to the correction of the overallocation in 2017 (see para. 22); however, the income allocated to the Ozone Secretariat programme support cost budget in 2018 was based on 13 per cent of the total